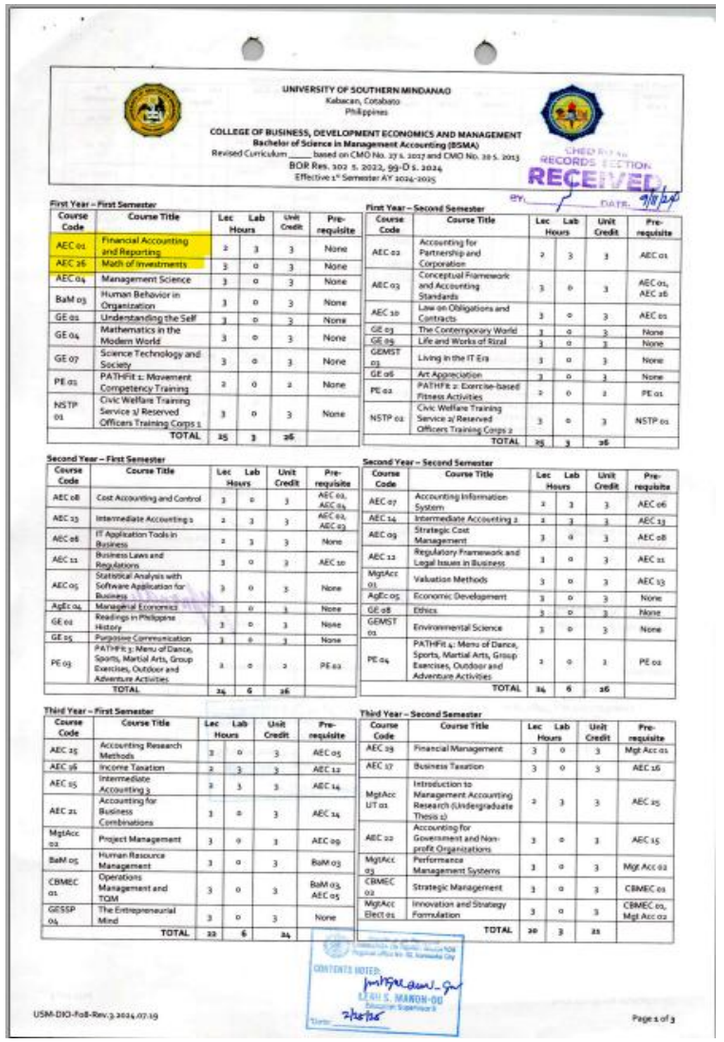
S.5. There is a provision for remedial measures to strengthen the basic skills in Mathematics and English, and other "tool" subjects.

The BSMA curriculum contains courses to strengthen basic skills for accounting related courses namely **Financial Accounting and Reporting** and **Math of Investments**. These courses are **tools for remedial measures** to **review** basic accounting and mathematics needed for higher accounting courses.



UNIVERSITY OF SOUTHERN MINDANAO
Kabacan, Cotabato
Philippines

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Bachelor of Science in Management Accounting (BSMA)
Revised Curriculum ____ based on CMO No. 27 s. 2017 and CMO No. 20 s. 2013
BOR Res. 302 s. 2022, 99-D s. 2024
Effective 1st Semester AY 2024-2025

RECEIVED

First Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 01	Financial Accounting and Reporting	2	3	3	None
AEC 16	Math of Investments	3	0	3	None
AEC 04	Management Science	3	0	3	None
BaM 03	Human Behavior in Organization	3	0	3	None
GE 01	Understanding the Self	3	0	3	None
GE 04	Mathematics in the Modern World	3	0	3	None
GE 07	Science Technology and Society	3	0	3	None
PE 01	PATHFit 1: Movement Competency Training	2	0	2	None
NSTP 01	Civic Welfare Training Service 1/ Reserved Officers Training Corps 1	3	0	3	None
	TOTAL	25	3	26	

First Year – Second Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 02	Accounting for Partnership and Corporation	2	3	3	AEC 01
AEC 03	Conceptual Framework and Accounting Standards	3	0	3	AEC 01, AEC 16
AEC 10	Law on Obligations and Contracts	3	0	3	AEC 01
GE 03	The Contemporary World	3	0	3	None
GE 05	Life and Works of Rizal	3	0	3	None
GEMST 03	Living in the IT Era	3	0	3	None
GE 06	Art Appreciation	3	0	3	None
PE 02	PATHFit 2: Exercise-based Fitness Activities	2	0	2	PE 01
NSTP 02	Civic Welfare Training Service 2/ Reserved Officers Training Corps 2	3	0	3	NSTP 01
	TOTAL	25	3	26	

Second Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 08	Cost Accounting and Control	3	0	3	AEC 02, AEC 04
AEC 13	Intermediate Accounting 2	2	3	3	AEC 02, AEC 03
AEC 06	IT Application Tools in Business	2	3	3	None
AEC 11	Business Laws and Regulations	3	0	3	AEC 10
AEC 05	Statistical Analysis with Software Application for Business	3	0	3	None
AgEc 04	Managerial Economics	3	0	3	None
GE 02	Readings in Philippine History	3	0	3	None
GE 05	Purposive Communication	3	0	3	None
PE 03	PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	24	6	26	

Second Year – Second Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 07	Accounting Information System	2	3	3	AEC 06
AEC 14	Intermediate Accounting 3	2	3	3	AEC 13
AEC 09	Strategic Cost Management	3	0	3	AEC 08
AEC 12	Regulatory Framework and Legal Issues in Business	3	0	3	AEC 11
MgtAcc 01	Valuation Methods	3	0	3	AEC 13
AgEc 05	Economic Development	3	0	3	None
GE 08	Ethics	3	0	3	None
GEMST 01	Environmental Science	3	0	3	None
PE 04	PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2	0	2	PE 02
	TOTAL	24	6	26	

Third Year – First Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 25	Accounting Research Methods	3	0	3	AEC 05
AEC 36	Income Taxation	2	3	3	AEC 12
AEC 15	Intermediate Accounting 3	3	3	3	AEC 14
AEC 21	Accounting for Business Combinations	3	0	3	AEC 14
MgtAcc 02	Project Management	3	0	3	AEC 09
BaM 05	Human Resource Management	3	0	3	BaM 03
CBMEC 01	Operations Management and TQM	3	0	3	BaM 03, AEC 05
GESSP 04	The Entrepreneurial Mind	3	0	3	None
	TOTAL	22	6	24	

Third Year – Second Semester

Course Code	Course Title	Lec Hours	Lab Hours	Unit Credit	Pre-requisite
AEC 29	Financial Management	3	0	3	Mgt Acc 01
AEC 17	Business Taxation	3	0	3	AEC 16
MgtAcc UT 01	Introduction to Management Accounting Research (Undergraduate Thesis 1)	2	3	3	AEC 25
AEC 22	Accounting for Government and Non-profit Organizations	3	0	3	AEC 15
MgtAcc 03	Performance Management Systems	3	0	3	Mgt Acc 02
CBMEC 02	Strategic Management	3	0	3	CBMEC 01
MgtAcc Elect 01	Innovation and Strategy Formulation	3	0	3	CBMEC 01, Mgt Acc 02
	TOTAL	20	3	21	

CONTENTS NOTED
EDEN S. MANOR-DO
Director for Instruction

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